

830.0000 TIMBERLAND

830.0005 Appeals. Timberland Production Zone (TPZ) site classifications and values used by assessors for valuation purposes are, like assessors' other value judgments, appealable annually to the assessment appeals board or county board of supervisors meeting as a county board of equalization. (Revenue and Taxation Code sections 1601, et seq.) C 9/15/98.

830.0009 Base Year Value For Purposes Of Contract Nonrenewal. Timberland removed from a timberland production zone pursuant to Government Code section 51120 is valued according to the nonrenewal valuation provisions of Revenue and Taxation Code section 426. Those provisions prescribe value calculations on a yearly basis according to a prescribed formula using values, including base year values, and factors determined for each of the years of valuation. If a property changes ownership during the nonrenewal period, the new base year value established for the date of change in ownership is the correct value to use when calculating the assessed values for the remaining years of the nonrenewal period. C 6/21/2000.

830.0015 Compatible, Nonexclusive, Uses. Revenue and Taxation Code section 435(a) requires that the value attributable to existing, compatible, nonexclusive uses, including compatible uses listed in Government Code section 51104(h), on Timberland Production Zone (TPZ) land are the fair market values of such uses, including the values of any added lands or improvements utilized in the course of such uses, or the base year or adjusted base year value of such uses, including such values of any added lands or improvements, whichever is lower, as determined annually.

However, the values of roads and other improvements providing access necessary to the growing and harvesting of timber on the site are included in immediate harvest values per Revenue and Taxation Code section 38109. Only the value of roads and other improvements that are unrelated to or exceed ("superior to") what is necessary for access to the timber on the site is to be added to the TPZ land value under Revenue and Taxation Code section 435(a). C 6/8/2000.

830.0020 Defined. When establishing Timberland Preserve Zones pursuant to Government Code sections 51100 et seq., whether land is devoted to and used for growing and harvesting timber, not the profitability or unprofitability of a particular situation, is determinative. C 11/9/78.

830.0021 Defined. "Capable of growing an average annual volume of wood fiber of at least 15 cubic feet per acre," as used in Government Code section 51100(f), includes both land which is currently meeting this criteria and land which is not currently growing such an annual volume but, if properly stocked, could grow such an average annual volume. C 1/27/78; C 2/1/78.

830.0025 Division into Parcel of Less Than 160 Acres. Although Government Code section 51119.5 recognizes that parcels zoned as timberland production may be divided into parcels containing less than 160 acres, it requires that the original owner prepare a joint timber management plan before/when doing so, to be recorded as a deed restriction running with the land, and that the division be approved by a four-fifths vote of the full board of supervisors and only after recording of the deed restriction.

In those instances in which an original owner so divides his property and fails to prepare the required joint timber management plan, a county could seek legal recourse to compel

PROPERTY TAX ANNOTATIONS

compliance with the statute. Government Code section 51118 provides in this regard that land zoned as timberland production shall be enforceably restricted within the meaning of article XIII, section 3(j) of the California Constitution, and that the restriction shall be enforced and administered by the county in a manner to accomplish the purposes of section 3(j) of this chapter (Government Code sections 51100-51155). And Government Code section 51116 provides that the county may bring any action in court necessary to prohibit a use not permitted with respect to land zoned as timberland production including, but not limited to, an action to enforce the zoning restrictions by specific performance or injunction. C 3/6/97.

830.0030 Eminent Domain. The immediate rezoning provisions of Government Code section 51155 are operative only when land zoned as timberland production is acquired by eminent domain or in lieu of eminent domain by a public agency of the State or a local government, or the federal government or one of its instrumentalities or agencies. The phrase "in lieu of eminent domain" refers to situations where a public entity proposes to acquire property with the intention of exercising the power of eminent domain in the event the property owner is unwilling to sell the property at a reasonable price based on the fair market value. These provisions do not apply when the state simply purchases property without eminent domain action being contemplated. C 4/15/2002.

830.0040 "Immediate Harvest Value." "Immediate Harvest Value," as used in Revenue and Taxation Code section 434.5(f), means immediate harvest value as determined from reported volumes of timber harvested from both private and public land. C 12/11/79.

830.0050 Noncompatible Use. Land zoned as timberland production is zoned, for property tax purposes, on the basis of its use for growing and harvesting timber only. When land that has been zoned as timberland production is devoted to noncompatible use, it is within the power of a county or city to end such use by court action. However, the assessor has no authority to assess the property based on its value as other than timberland. C 5/20/88.

830.0055 Nonpermitted Use. Land zoned as TPZ is enforceably restricted and must be valued pursuant to Revenue and Taxation Code sections 434.5 and 435. There is no legal authority for valuing a TPZ parcel according to its actual use.

Nonpermitted use of TZP property should be stopped by action of the County Board of Supervisors and/or County Counsel pursuant to Government Code section 51116, or the property could be rezoned pursuant to Government Code section 51121. C 5/20/88.

830.0070 Preserve Addition. The State Board of Equalization is not empowered to adopt procedures for implementing Government Code section 51113.5 since zoning matters are within the province of the legislature and county boards of supervisors. C 12/12/78.

830.0071 Preserve Addition/Deletion. Government Code sections 51100-51155 provide the exclusive means by which a board of supervisors can rezone property which has been zoned as timberland production. Any attempt to rezone such property other than as provided for in sections 51121, 51133, 51134, and 51155 is void and of no effect. C 6/4/90.

830.0080 Preserve Reduction. The zoning of parcels as timberland production is accomplished pursuant to Government Code sections 51110 et seq. The rezoning of land already zoned as timberland production must be pursuant to sections 51121, 51133, 51134 or 51155, as applicable, or the attempted removal from timberland production status is void and of no effect. C 6/4/90.

PROPERTY TAX ANNOTATIONS

830.0090 Site Classification. Timberland site classification for purposes of Revenue and Taxation Code section 434.5 is reviewable by the assessor. In cases where redwood trees on timberland property have been harvested and the property has not been replanted with redwood trees for commercial purposes, the assessor may reclassify the timberland within the Redwood Region as property within the Whitewood Subzone of the Redwood Region. C 7/23/99.

830.0100 Tax Recoupment Fee. Upon immediate rezoning of a parcel of timberland following its removal from a timberland preserve zone, a tax recoupment fee is calculated pursuant to Government Code section 51142. If a sale of the property occurs before or after the rezoning, the assessor must also determine the property's full cash value for purposes of article XIII A of the California Constitution. Depending on the timing of the sale and the rezoning, different values for purposes of calculation of the fee and for purposes of article XIII A may be appropriate. C 4/21/89.

830.0101 Tax Recoupment Fee. Timberland zoned as timberland production that transferred to the federal government or to a state agency would not subject the transferor to a tax recoupment fee. After the transfer, the transferor, who has not requested rezoning, would no longer own the property; the property owned by government would be exempt from property tax and would, by statute, be immediately rezoned. C 12/7/95; C 2/20/87.

830.0102 Tax Recoupment Fee. If a landowner requests immediate rezoning of property classified as Timberland Production Zone (TPZ), the law imposes a tax recoupment fee. The fact that a purchaser of timberland is unaware that a request for immediate rezoning will result in a tax recoupment fee is not a basis for the Board's waiving that fee upon rezoning. While the seller, not the buyer, may have received the benefit of the reduced taxes, it is up to the parties to the sale to consider payment of the fee during the negotiation of the sales price. C2/17/94.

830.0125 Timber. Trees maintained for eventual harvest for firewood are timber. C 11/9/78.

830.0126 Timber. When located on land not zoned as timberland, timber is not subject to property tax at its value as timber. However, the aesthetic or amenity value that timber adds to the land on which it is located may be reflected in the value of that land. An assessment of exempt timber at its timber value can be corrected pursuant to Revenue and Taxation Code section 51.5. C 7/21/95.

830.0135 Valuation—Compatible Use Property. While property restricted to timberland use is to be valued pursuant to Revenue and Taxation Code sections 431 et seq., structures, structure sites, and property devoted to compatible uses but located in a Timberland Production Zone are to be valued pursuant to article XIII A of the California Constitution, i.e. at their trended base year value or current market value, whichever is less. C 10/6/80.